

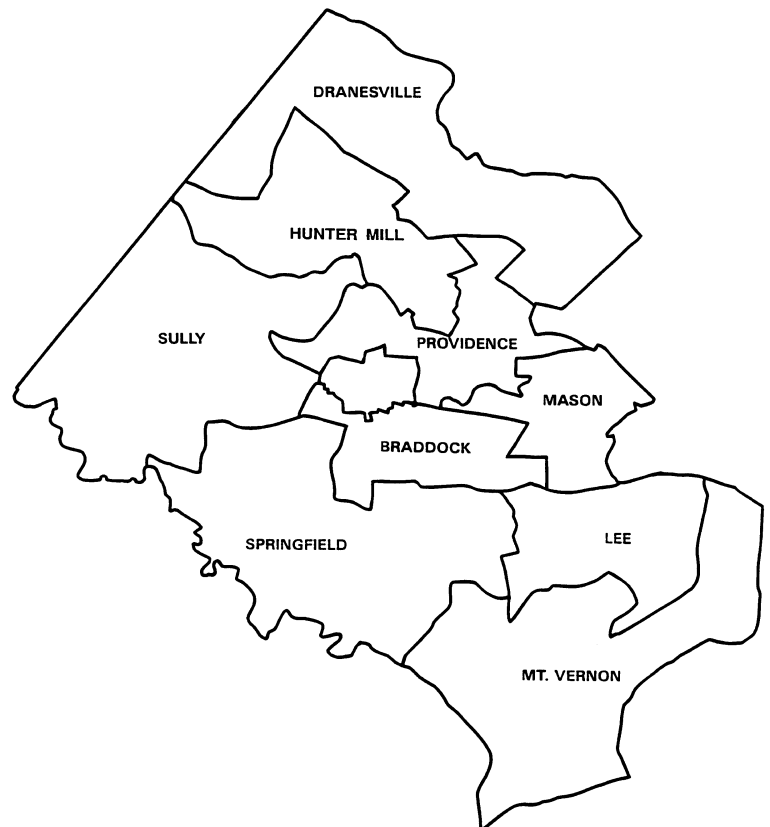
# County Organization/ Budget Process

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# COUNTY ORGANIZATION / BUDGET PROCESS

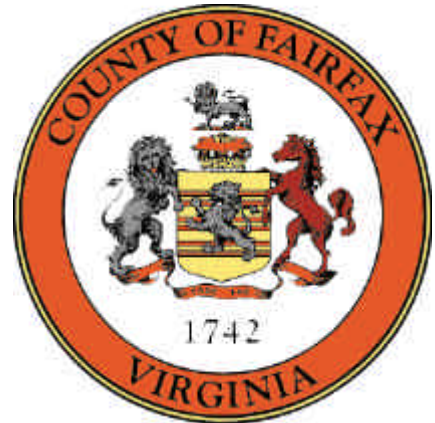
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## FAIRFAX COUNTY GOVERNMENT

In Virginia, cities and counties are distinct units of government and do not overlap. Fairfax County completely surrounds the City of Fairfax and is adjacent to the City of Falls Church and the City of Alexandria. Property within these cities is not subject to taxation by Fairfax County, and the County generally is not required to provide governmental services to their residents. However, the County provides certain services to the residents of these cities pursuant to agreements with such cities.

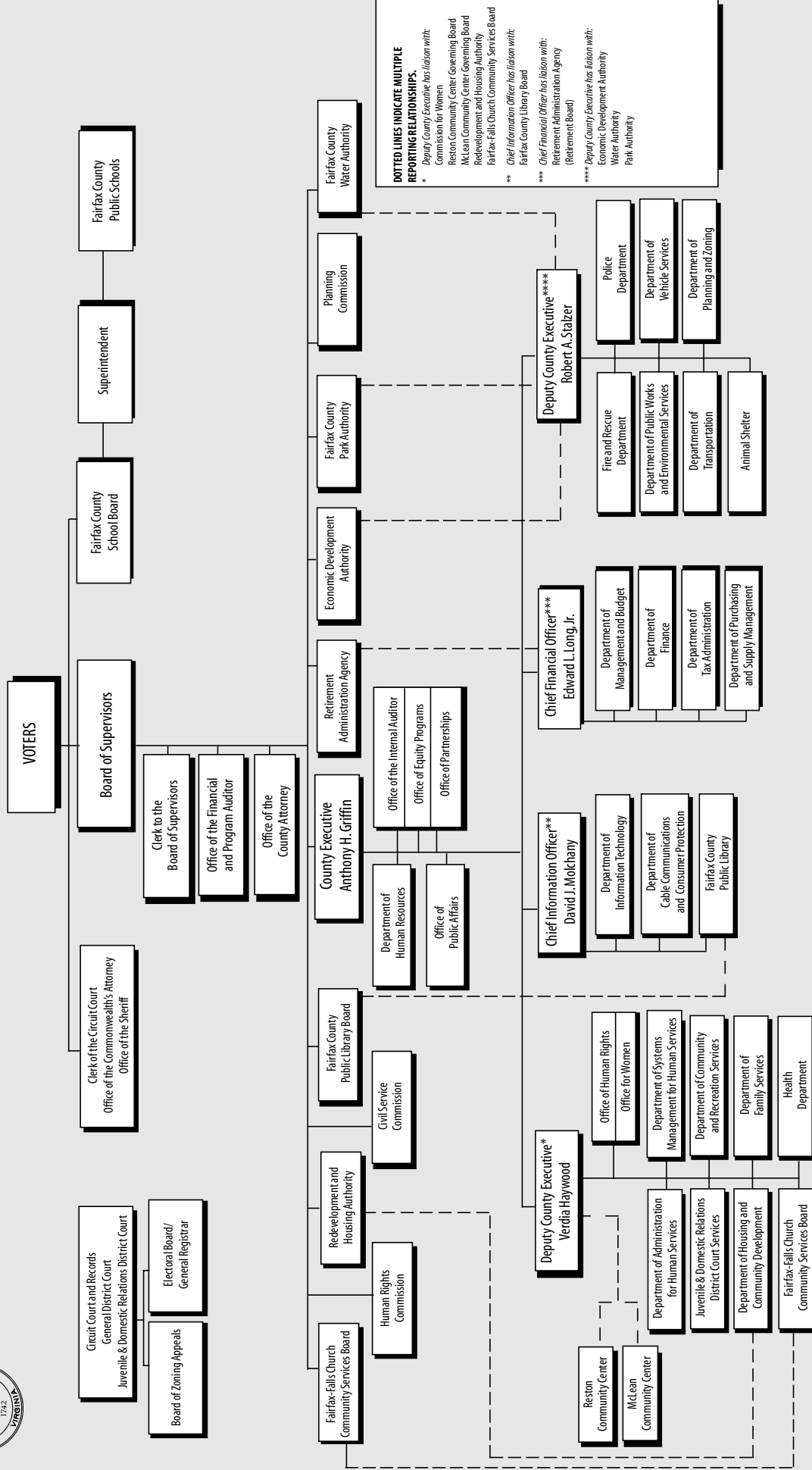
In Fairfax County, there are three incorporated towns - Clifton, Herndon and Vienna - which are overlapping units of government within the County. The ordinances and regulations of the County are, with certain limitations prescribed by the *Code of Virginia*, generally affected in them. Property in these towns is subject to County taxation and the County provides certain services to their residents. These towns may incur general obligation bonded indebtedness without the prior approval of the County.

The Fairfax County government is organized under the Urban County Executive form of government as defined under the *Code of Virginia*. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of ten members: the Chairman, elected at large, and one member from each of nine supervisory districts, elected for four year terms by the voters of the district in which the member resides. The Board of Supervisors appoints a County Executive to act as the administrative head of the County. The County Executive serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, directs business and administrative procedures, and recommends officers and personnel to be appointed by the Board of Supervisors. An organizational chart of Fairfax County government is provided on the next page.





# ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



## DOTTED LINES INDICATE MULTIPLE REPORTING RELATIONSHIPS.

- \* Deputy County Executive has liaison with:
  - Commission for Women
  - Reston Community Center Governing Board
  - McLean Community Center Governing Board
  - Redevelopment and Housing Authority
  - Fairfax-Falls Church Community Services Board
- \*\* Chief Information Officer has liaison with:
  - Fairfax County Library Board
- \*\*\* Chief Financial Officer has liaison with:
  - Retirement Administration Agency (Retirement Board)
- \*\*\*\* Deputy County Executive has liaison with:
  - Economic Development Authority
  - Water Authority
  - Park Authority

# COUNTY ORGANIZATION / BUDGET PROCESS

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## BOARDS AND COMMISSIONS

### **Appeal Groups**

Board of Building Code Appeals  
Board of Equalization of Real Estate Assessments  
Board of Zoning Appeals <sup>1</sup>  
Civil Service Commission  
Electrical Advisory Board  
Human Rights Commission  
Mechanical Advisory and Licensing Board  
Planning Commission  
Plumbing Advisory Board

### **Management Groups**

Audit Committee (3 Board Members, 2 Citizens)  
Celebrate Fairfax, Incorporated  
Economic Development Authority  
Electoral Board  
Fairfax County Park Authority  
Fairfax County Public Library Board of Trustees  
Fairfax County Water Authority  
Fairfax-Falls Church Community Services Board  
Industrial Development Authority of Fairfax County, Virginia  
McLean Community Center Governing Board  
Police Officers Retirement System Board of Trustees  
Redevelopment and Housing Authority  
Reston Community Center Governing Board  
Supplemental Retirement System Board of Trustees  
Uniformed Retirement System Board of Trustees

### **Advisory Groups**

Advisory Plans Examiner Board  
Advisory Social Services Board  
Affordable Dwelling Unit Advisory Board  
Agricultural and Forestal Districts Advisory Committee  
Airports Advisory Committee  
Alcohol Safety Action Program Local Policy Board  
Animal Care and Control Committee  
Architectural Review Board  
Athletic Council  
Character Counts Task Force  
Child Care Advisory Council  
Commission on Aging  
Commission for Women  
Community Action Advisory Board  
Community Improvement Committee  
Community Policy and Management Team for Services to At-Risk Youth and Families  
Consumer Protection Commission

<sup>1</sup> The members of this group are appointed by the 19th Judicial Circuit Court of Virginia.

# COUNTY ORGANIZATION / BUDGET PROCESS

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## **Advisory Groups (continued)**

Countywide Non-Motorized Transportation (Trails) Committee  
Criminal Justice Advisory Board  
Employer Child Care Development Council  
Engineering Standards Review Committee  
Environmental Quality Advisory Council  
Local Disability Services Board  
Fairfax County Community Criminal Justice Board  
Fairfax County Commission on Organ and Tissue Donation and Transplantation  
Fairfax County Human Services Council  
Fairfax County Wetlands Board  
Geotechnical Review Board  
Health Care Advisory Board  
A. Heath Onthank Memorial Award Selection Committee  
History Commission  
Information Technology Policy Advisory Committee  
Juvenile Court Citizen Advisory Council  
Oversight Committee on Drinking and Driving  
Planning Commission  
Road Viewers Board  
Security Alarm System Commission  
Small Business Commission, Fairfax County  
Telecommunications Land Use Regulations Task Force  
Tenant Landlord Commission  
Transportation Advisory Commission  
Tree Commission  
Volunteer Fire Commission  
Youth Basketball Advisory Council

## **Regional Agencies to which Fairfax County Contributes**

Health Systems Agency Board  
Metropolitan Washington Airports (MWA) Policy Committee  
Metropolitan Washington Council of Governments  
National Association of Counties  
Northern Virginia Community College Board  
Northern Virginia Regional Commission  
Northern Virginia Private Industry Council  
Northern Virginia Regional Park Authority  
Northern Virginia Transportation Commission  
Northern Virginia Transportation Coordinating Council  
Route 28 Highway Transportation District Advisory Board  
Upper Occoquan Sewage Authority  
Virginia Association of Counties  
Virginia Municipal League  
Washington Metropolitan Area Transit Authority

# COUNTY ORGANIZATION / BUDGET PROCESS

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## THE BUDGET PROCESS

The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and, outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Supervisors, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The budget process begins in the Spring of each year with the development of the Operating Agency, Capital Construction, and Contributory Budget Manuals which embody the budget formulation guidelines. These manuals provide specific guidelines, such as inflation factors and computation/projection methodologies. Based on these guidelines, all County departments and agencies prepare their funding requests and submit them to the Department of Management and Budget in August and September for review and analysis.

The County Executive's recommended budget is based on guidance provided in the *Ten Principles of Sound Financial Management*, the annual Budget Guidelines adopted by the Board of Supervisors, and input from the Senior Management Team. The County Executive's proposed budget is detailed in the Advertised Budget volumes, which are prepared in January and February and submitted to the Board of Supervisors in late February. The Board of Supervisors reviews the proposed budget during March and April, and makes funding adjustments to be included in the Adopted Budget Plan. The Adopted Budget Plan and corresponding tax rates are adopted by the end of April.

During the fiscal year, quarterly reviews of revenue and expenditures are undertaken by the Department of Management and Budget, and any necessary adjustments are made to the budget. On the basis of these reviews, the Board of Supervisors revises appropriations. Public hearings are held prior to Board action when potential appropriation increases are greater than \$500,000.

Citizen involvement and understanding of the budget are a key part of the review process. Public hearings on the County Executive's FY 2002 Advertised Budget Plan and the FY 2002 - FY 2006 Capital Improvement Program (CIP) were held on April 2, 3 and 4, 2001.

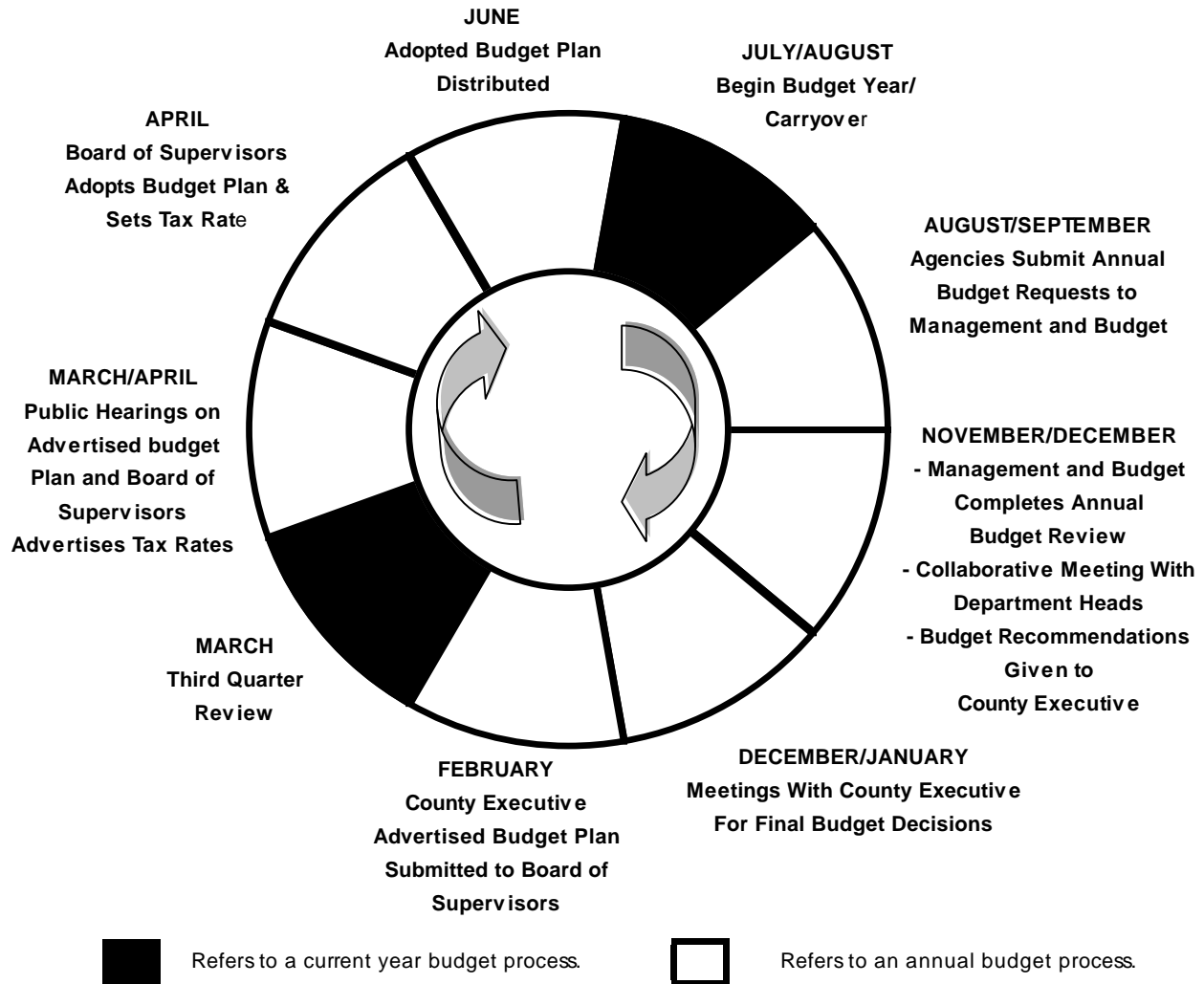
The mark-up of the FY 2002 budget occurred on Monday, April 23, 2001, and the Board of Supervisors formally adopted the FY 2002 Budget Plan on Monday, April 30, 2001.

The budget year officially starts on July 1; however, the budget process itself is a continuum which involves both the current year budget and the next fiscal year's budget.

Changes to the current year budget are made at the Third Quarter and Carryover Reviews. The Carryover Review both closes out the current year and revises the expenditure level for the subsequent year. These changes must be approved by the Board of Supervisors.

# COUNTY ORGANIZATION / BUDGET PROCESS

## *Fairfax County Budget Calendar*



## July through August

### The End-of-Year Closeout

The end-of-year closeout finalizes actual expenditures for all agencies, and when necessary, the fiscal plan is adjusted to reconcile the actual expenditure amounts. This adjustment is accomplished by reallocation or supplemental appropriation.

### Carryover Review

Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the previous year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. Funding for those items carried over can be expended without a second full-scale justification and approval procedure.

# COUNTY ORGANIZATION / BUDGET PROCESS

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## August/September

### **Budget Submissions**

Agencies submit their budget requests for the upcoming fiscal year to the Department of Management and Budget in two parts: the baseline request and the addendum, which includes program expansions and other requests beyond the budget development criteria.

### **Board of Supervisors' Action on the Carryover Review**

In September, the Board of Supervisors takes action on the Carryover Review as submitted by the County Executive. Prior to Board action, a public hearing is held to allow County citizens to voice their opinions on potential Carryover adjustments. Carryover revisions represent the first formal revision to the current year Adopted Budget.

## August/September through November

### **Review of Budget Submissions**

The Department of Management and Budget reviews each agency's budget submission and provides recommendations to the County Executive. These recommendations consist of expenditure analyses and evaluations of agency goals, objectives, and performance indicators. This review culminates in an agency narrative, which is included in a package forwarded to the County Executive for review and decision, and ultimately published in the Advertised Budget Plan.

## September through Early January

The Department of Management and Budget finalizes recommendations on upcoming fiscal year requirements. These recommendations are forwarded to the County Executive, the Deputy County Executives, the Chief Financial Officer and the Chief Information Officer.

### **Senior Management Meetings**

The County Executive meets with the Senior Management Team to discuss budget issues and priorities for the upcoming year and beyond. Suggestions from these meetings are considered by the County Executive in formulating the budget.

### **County Executive Meetings**

Beginning in late December, the County Executive, Deputy County Executives, Chief Financial Officer, Chief Information Officer and Department of Management and Budget staff meet regarding the Department of Management and Budget's recommendations.

## February

The County Executive releases the upcoming year's Advertised Budget Plan, which summarizes estimated revenues, expenditures, transfers, agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

## March/April

### **Third Quarter Review**

In mid-March, the Department of Management and Budget conducts the Third Quarter Review on the current year Revised Budget Plan including a line item analysis of expenditure requirements. The Department of Management and Budget's recommendations are forwarded to the County Executive for review and adjustment. The package is then forwarded to the Board of Supervisors for its action.



# COUNTY ORGANIZATION / BUDGET PROCESS

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## **Public Hearings**

Public hearings are held on the upcoming year's Advertised Budget Plan, the Capital Improvement Program and the Third Quarter Review thereby providing a forum for County citizens to voice their opinions on proposed changes in the budget.

## **Board of Supervisors' Action on the Third Quarter Review and the Advertised Budget Plan**

After the public hearings, the Board of Supervisors approves the Third Quarter Review. Included are revisions to current year revenue estimates, which are used as the basis for final adjustments to the next fiscal year's budget. Following the public hearings on the Advertised Budget Plan, the Board of Supervisors conducts a mark-up session in which adjustments to the Advertised Budget Plan are made.

## **Board of Supervisors' Action on the Adopted Budget Plan and Tax Rate**

Following the mark-up session, the Board of Supervisors adopts the budget and establishes the tax rates for the upcoming year.

## **June**

### **Adopted Budget Plan Distributed**

Copies of the Adopted Budget Plan are distributed to all County agencies and made available at County libraries and at the Publications Center in the Government Center. The budget is also published on the Department of Management and Budget's website: <http://www.co.fairfax.va.us/dmb>.